



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert & Mary Gerber
DOCKET NO.: 16-03171.001-R-1
PARCEL NO.: 15-14-404-012

The parties of record before the Property Tax Appeal Board are Robert & Mary Gerber, the appellants, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$66,848
IMPR.: \$98,940
TOTAL: \$165,788

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 2,328 square feet of living area. The dwelling was constructed in 1968. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 460 square foot garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with one and one-half or two-story dwellings of frame or brick exterior construction ranging in size from 1,904 to 2,894 square feet of living area. The dwellings were constructed between 1929 and 1978. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 704 square feet of building area. The comparables were located between .14 and .41 of a mile from

the subject property. The comparables sold from July 2014 to May 2016 for prices ranging from \$285,000 to \$439,000 or from \$149.68 to \$189.63 per square foot of living area, including land. Based on this evidence, the appellants requested an assessment reduction to \$131,906, reflecting a market value of \$397,786 or \$170.87 per square foot of living area, including land, using the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,788. The subject's assessment reflects a market value of \$499,964 or \$214.76 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, along with a copy of the recorded 2017 Illinois Real Estate Transfer Declaration indicating the subject property sold in June 2017 for an amount of \$575,000 or \$246.99 per square foot of living area, including land. The comparables were improved with two-story dwellings of brick or frame exterior construction that range in size from 2,318 to 2,588 square feet of living area. The dwellings were constructed from 1963 to 1970. Each comparable had a partial or full basement, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 624 square feet of building area. The comparables were located from .491 to .658 of a mile from the subject property. These properties sold from August 2014 to October 2016 for \$485,000 to \$563,000 or from \$200.08 to \$217.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #2, #3 and #5, due to their dated sales, different designs or older aged dwellings and to board of review's comparable #4, due to its dated sale.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #4 and board of review's comparable sales #1, #2 and #3 that sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables are most similar to the subject in location, design, age, dwelling size and features. They sold from July 2015 to October 2016 for prices ranging from \$355,000 to \$563,000 or from \$152.69 to \$217.54 per square foot of living area, including land. In addition to these comparable sales, the actual sale of the subject property one year and six months after the January 1, 2016 assessment date supports the subject's assessment. The subject's assessment reflects a market value of \$499,964 or \$214.76 per square foot of living area, including land, which is within the range established by the best comparable

sales in this record. Based on this evidence the Board finds no reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 15, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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